



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CAMBRIDGE MUNICIPAL WATER UTILITY

Principal Office: 200 SPRING STREET
P.O. BOX 89
CAMBRIDGE, WI 53523

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CAMBRIDGE MUNICIPAL WATER UTILITY**Utility Address:** 200 SPRING STREET

P.O. BOX 89

CAMBRIDGE, WI 53523

When was utility organized? 1/1/1902**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JOANNE STROHBUSCH**Title:** UTILITY CLERK**Office Address:**

200 SPRING STREET

P.O. BOX 89

CAMBRIDGE, WI 53523

Telephone: (608) 423 - 3712**Fax Number:** (608) 423 - 3916**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JAMES R FRECHETTE CPA**Title:** CPA**Office Address:** JAMES R FRECHETTE, CPA

W339S9511 HARVEST COURT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR DONN TRIELOFF**Title:** COMMITTEE CHAIRMAN**Office Address:**

200 SPRING STREET

P.O. BOX 89

CAMBRIDGE, WI 53523

Telephone: (608) 423 - 3712**Fax Number:** (608) 423 - 3916**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAMES R FRECHETTE CPA**Title:** CPA**Office Address:** JAMES R FRECHETTE, CPA
W339S9511 HARVEST CT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:****Date of most recent audit report:** 3/28/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR KENNETH RAYMOND**Title:** DEPARTMENT HEAD-WATER UTILITY**Office Address:**200 SPRING STREET
P.O. BOX 89
CAMBRIDGE, WI 53523**Telephone:** (608) 423 - 3712**Fax Number:** (608) 423 - 3916**E-mail Address:**

Name of utility commission/committee: Water and Sewer Utility Committee

Names of members of utility commission/committee:SAM FISHER, UTILITY COMMITTEE
PAUL HAFFELY, UTILITY COMMITTEE
JEFFREY MILSAP, UTILITY COMMITTEE
STEVE STRUSS, UTILITY COMMITTEE
DON TRIELOFF, UTILITY COMMITTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	166,843	167,019	1
Operating Expenses:			
Operation and Maintenance Expense (401)	64,535	58,212	2
Depreciation Expense (403)	29,637	28,893	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,041	30,733	5
Total Operating Expenses	127,213	117,838	
Net Operating Income	39,630	49,181	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	39,630	49,181	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	13,110	17,966	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	13,110	17,966	
Total Income	52,740	67,147	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	52,740	67,147	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,457	7,665	13
Amortization of Debt Discount and Expense (428)	470	204	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	9,484	11,105	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	19,411	18,974	
Net Income	33,329	48,173	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	564,768	516,595	19
Balance Transferred from Income (433)	33,329	48,173	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	598,097	564,768	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	12,980	4
INTEREST ON SPECIAL ASSESSMENTS	130	5
Total (Acct. 419):	13,110	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	166,843	0	0	0	166,843	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	166,843	0	0	0	166,843	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,588,486	1,557,066	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	353,190	325,476	2
Net Utility Plant	1,235,296	1,231,590	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	1,083	6
Special Funds (125)	39,175	170,099	7
Total Other Property and Investments	39,175	171,182	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	90,656	95,838	8
Temporary Cash Investments (132)	38,157	199,716	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,348	11,800	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	89,364	0	14
Materials and Supplies (150)	3,466	3,710	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	547	509	17
Total Current and Accrued Assets	232,538	311,573	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	470	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	470	
Total Assets and Other Debits	1,507,009	1,714,815	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	312,636	296,133	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	598,097	564,768	23
Total Proprietary Capital	910,733	860,901	
LONG-TERM DEBT			
Bonds (221)	0	112,500	24
Advances from Municipality (223)	156,763	184,815	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	156,763	297,315	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,693	2,104	28
Payables to Municipality (233)	21,868	139,814	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	31,755	29,592	31
Interest Accrued (237)	7,239	9,131	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	63,555	180,641	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	375,958	375,958	38
Total Liabilities and Other Credits	1,507,009	1,714,815	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,588,486	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,588,486	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	353,190	0	0	0	9
Total Accumulated Provision	353,190	0	0	0	
Net Utility Plant	1,235,296	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	325,476				325,476	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,637				29,637	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	717				717	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,354	0	0	0	30,354	13
Debits during year						14
Book cost of plant retired	2,640				2,640	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,640	0	0	0	2,640	19
Balance End of Year	353,190	0	0	0	353,190	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,466	3,710	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,466	3,710	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1973 MORTGAGE REVENUE BONDS	470	428	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	296,133	1
Changes during year (explain):		
VILLAGE TID PAID FOR WATER PLANT ADDITIONS	16,503	2
Balance end of year	312,636	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1973 Mortgage Revenue Bonds - 75% Water	12/01/1973	06/01/2003	6.38%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1995 Stare Trust Fund Loan	12/13/1995	03/15/2005	5.75%	30,250	1
1995 State Trust Fund Loan	06/08/1995	03/15/2005	5.75%	105,699	2
1991 State Trust Fund Loan	10/30/1991	03/15/2001	6.25%	20,814	3
Total for Account 223				156,763	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	29,592	1
Accruals:		
Charged water department expense	33,041	2
Charged electric department expense		3
Charged sewer department expense	347	4
Other (explain):		
NONE		5
Total Accruals and other credits	33,388	
Taxes paid during year:		
County, state and local taxes	29,592	6
Social Security taxes	1,426	7
PSC Remainder Assessment	207	8
Other (explain):		
NONE		9
Total payments and other debits	31,225	
Balance end of year	31,755	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1973 MORTGAGE REVENUE BONDS	598	9,457	10,055	0	1
Subtotal	598	9,457	10,055	0	
Advances from Municipality (223)					
1991 STFL	1,500	1,427	1,894	1,033	2
JUNE 1995 STFL	5,468	6,264	6,907	4,825	3
DECEMBER 1995 STFL	1,565	1,793	1,977	1,381	4
Subtotal	8,533	9,484	10,778	7,239	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	9,131	18,941	20,833	7,239	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	375,958	0	0	0	0	375,958	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	375,958	0	0	0	0	375,958	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	63,666					63,666	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND	39,175	3
Total (Acct. 125):	39,175	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,348	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,348	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1999 PAYMENT TO VILLAGE FOR CONSTRUCTION CONTRACT MADE IN ERROR	89,364	12
Total (Acct. 145):	89,364	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO REGIONAL PLANT - NET 1999 TRANSACTIONS	17,726	16
DUE TO VILLAGE GENERAL FUND- NET 1999 TRANSACTIONS	4,142	17
Total (Acct. 233):	21,868	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,572,776	0	0	0	1,572,776	1
Materials and Supplies	3,588	0	0	0	3,588	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	339,333	0	0	0	339,333	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	375,958	0	0	0	375,958	6
Other (specify):					0	7
Average Net Rate Base	861,073	0	0	0	861,073	
Net Operating Income	39,630	0	0	0	39,630	8
Net Operating Income as a percent of						
Average Net Rate Base	4.60%	N/A	N/A	N/A	4.60%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	304,384	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	581,432	3
Other (Specify):		4
Total Average Proprietary Capital	885,816	
Net Income		
Net Income	33,329	5
Percent Return on Proprietary Capital	3.76%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

THE UTILITY CALLED THE BALANCE OF THE 1973 BONDS DURING 1999. THE FUNDS ON HAND WERE USED TO REPAY THE BONDS. AS A RESULT, THE UTILITY DID NOT HAVE A SPECIAL REDEMPTION FUND OR RESERVE FUND AT 12-31-99.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-13)

THE 1973 BONDS HAD A FINAL MATURITY DATE OF 6-1-2003. THE ENTIRE BALANCE WAS CALLED AT 12-31-99. THIS IS ALSO WHY THE CASH BALANCE IS LOWER THAN 12-31-98

Balance Sheet End-of-Year Account Balances (Page F-18)

A/C 145 THE AMOUNT DUE FROM VILLAGE GENERAL FUND REPRESENTS A CONTRACT WHICH WAS PART VILLAGE AND PART UTILITY. THE UTILITY PAID DIRECTLY TO THE CONTRACTOR THE UTILITY SHARE OF THE CONTRACT. THE UTILITY ALSO PAID THE VILLAGE THE UTILITY SHARE OF THE CONTRACT. THIS PAYMENT OF \$89,364 IS DUE BACK FROM THE VILLAGE GENERAL FUND

Identification and Ownership - Contacts (Page iv)

ACCOUNTANTS COMPILATION REPORT

I have compiled the various schedules included in the 1999 Municipal Utility Annual Report of the Village of Cambridge Water Utility as of December 31, 1999 and for the year then ended in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. I have not audited or reviewed the various schedules included in the 1999 Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on them.

The schedules included in the 1999 Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the schedules included in the 1999 Municipal Utility Annual Report are not designed for those who are not informed about such differences.

March 27, 2000

JAMES R FRECHETTE, CPA

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

June 19, 2000

Ms. JoAnne Strohbusch, Utility Clerk
Cambridge Municipal Water Utility
200 Spring Street
P.O. Box 89
Cambridge, WI 53523-0089

1999 Analytical Review DWCCA-920-PJL

Dear Ms. Strohbusch:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the larger meters in particular. If these meters become inaccurate, considerable revenues are lost. During 2000 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\920.doc

cc: Mr. Don Trieloff, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	165,137	1
Total Sales of Water	165,137	
Other Operating Revenues		
Forfeited Discounts (470)	546	2
Other Water Revenues (474)	1,160	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,706	
Total Operating Revenues	166,843	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	47,928	5
General Operating Expenses (680-690)	16,607	6
Total Operation and Maintenance Expenses	64,535	
Other Operating Expenses		
Depreciation Expense (403)	29,637	7
Amortization Expense (404)		8
Taxes (408)	33,041	9
Total Other Operating Expenses	62,678	
Total Operating Expenses	127,213	
NET OPERATING INCOME	39,630	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	416	20,823	75,265	4
Commercial	87	7,911	22,819	5
Industrial	10	6,713	13,474	6
Total Metered Sales to General Customers (461)	513	35,447	111,558	
Private Fire Protection Service (462)	6		2,453	7
Public Fire Protection Service (463)	1		45,069	8
Other Sales to Public Authorities (464)	6	1,745	6,057	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	526	37,192	165,137	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	45,069	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	45,069	
Forfeited Discounts (470):		
Customer late payment charges	546	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	546	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,050	7
Other (specify):		
RECONNECTION CHARGES	110	8
Total Other Water Revenues (474)	1,160	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	13,705	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,561	3
Chemicals (630)	3,325	4
Supplies and Expenses (640)	4,619	5
Repairs of Water Plant (650)	16,270	6
Transportation Expenses (660)	448	7
Total Plant Operation and Maintenance Expenses	47,928	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,933	8
Office Supplies and Expenses (681)	2,152	9
Outside Services Employed (682)	3,889	10
Insurance Expense (684)	2,600	11
Employees Pensions and Benefits (686)	2,697	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	336	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	16,607	
Total Operation and Maintenance Expenses	64,535	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		31,755	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		347	2
Net property tax equivalent		31,408	
Social Security		1,426	3
PSC Remainder Assessment		207	4
Other (specify): NONE			5
Total tax expense		33,041	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209711				3
County tax rate	mills		3.548986				4
Local tax rate	mills		7.120535				5
School tax rate	mills		14.550695				6
Voc. school tax rate	mills		1.551115				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.981042				10
Less: state credit	mills		2.204506				11
Net tax rate	mills		24.776536				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.120535				14
Combined School Tax Rate	mills		16.101810				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.222345				17
Total Tax Rate	mills		26.981042				18
Ratio of Local and School Tax to Total	dec.		0.860691				19
Total tax net of state credit	mills		24.776536				20
Net Local and School Tax Rate	mills		21.324946				21
Utility Plant, Jan. 1	\$	1,557,066	1,557,066				22
Materials & Supplies	\$	3,710	3,710				23
Subtotal	\$	1,560,776	1,560,776				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,560,776	1,560,776				26
Assessment Ratio	dec.		0.954066				27
Assessed Value	\$	1,489,083	1,489,083				28
Net Local & School Rate	mills		21.324946				29
Tax Equiv. Computed for Current Year	\$	31,755	31,755				30
Tax Equivalent per 1994 PSC Report	\$	27,404					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,755					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,033		4
Structures and Improvements (311)	19,793		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	96,066		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	130,892	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,297		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,749		20
Total Pumping Plant	37,046	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	6,941		21
Structures and Improvements (331)	105,253		22
Water Treatment Equipment (332)	80,846		23
Total Water Treatment Plant	193,040	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			15,033	4
Structures and Improvements (311)			19,793	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			96,066	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	130,892	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,297	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,749	20
Total Pumping Plant	0	0	37,046	
WATER TREATMENT PLANT				
Land and Land Rights (330)			6,941	21
Structures and Improvements (331)			105,253	22
Water Treatment Equipment (332)			80,846	23
Total Water Treatment Plant	0	0	193,040	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	145,935		26
Transmission and Distribution Mains (343)	746,601	20,893	27
Fire Mains (344)	0		28
Services (345)	141,955	4,528	29
Meters (346)	34,130	6,062	30
Hydrants (348)	100,621	2,577	31
Other Transmission and Distribution Plant (349)	30		32
Total Transmission and Distribution Plant	1,169,273	34,060	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,668		35
Computer Equipment (372.1)	6,004		36
Transportation Equipment (373)	11,196		37
Other General Equipment (379)	6,947		38
Other Tangible Property (390)	0		39
Total General Plant	26,815	0	
Total utility plant in service directly assignable	1,557,066	34,060	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,557,066	34,060	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			145,935	26
Transmission and Distribution Mains (343)			767,494	27
Fire Mains (344)			0	28
Services (345)			146,483	29
Meters (346)	2,640		37,552	30
Hydrants (348)			103,198	31
Other Transmission and Distribution Plant (349)			30	32
Total Transmission and Distribution Plant	2,640	0	1,200,693	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,668	35
Computer Equipment (372.1)			6,004	36
Transportation Equipment (373)			11,196	37
Other General Equipment (379)			6,947	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	26,815	
Total utility plant in service directly assignable	2,640	0	1,588,486	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,640	0	1,588,486	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,019	6,019	1
February			5,204	5,204	2
March			5,849	5,849	3
April			5,621	5,621	4
May			6,515	6,515	5
June			6,632	6,632	6
July			7,346	7,346	7
August			7,177	7,177	8
September			6,876	6,876	9
October			6,240	6,240	10
November			5,821	5,821	11
December			2,825	2,825	12
Total for year	0	0	72,125	72,125	
Less: Measured or estimated water used in main flushing and water treatment during year				1,446	13
Less: Other utility use				1,000	14
Other utility use explanation:					15
WATER MAIN BREAKS					
Water pumped into distribution system				69,679	16
Less: Water sold				37,192	17
Losses and unaccounted for				32,487	18
Percent unaccounted for to the nearest whole percent (%)				47%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
THIS IS COMPARABLE TO 1998 OF 41%. THE UTILITY HAS REPLACED OLDER MAINS AT END OF 1998. THE UTILITY IS CONSTANTLY LOOKING FOR POSSIBLE CAUSES OF THE HIGH WATER LOSS.					
Maximum gallons pumped by all methods in any one day during reporting year				301	21
Date of maximum: 8/9/1999					22
Cause of maximum:					23
SOFTNER REPAIRS AND HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				130	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				95,083	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST MADISON STREET	Well #2	350	10	432,000	Yes	1
SKOGEN ROAD	Well #3	377	18	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL#2		1
Location	WELL #3	WELL#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	CTW	LAYNE NW		5
Year Installed	1991	1975		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	400	300		8
Pump Motor or Standby Engine Mfr	SIMMONS	LAYNE NW		10
Year Installed	1991	1975		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	25		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1964	1974	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	119	95	9 10
Total capacity in gallons	60,000	100,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	OTHER	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300	0.4300	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,318	0	0	0	4,318	1
M	D	6.000	7,643	0	0	0	7,643	2
M	D	8.000	28,976	0	0	0	28,976	3
M	D	10.000	785	0	0	0	785	4
M	D	12.000	475	0	0	0	475	5
Total Within Municipality			42,197	0	0	0	42,197	
Total Utility			42,197	0	0	0	42,197	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	268	0	0	0	268		1
M	1.000	167	0	0	0	167		2
M	1.500	4	0	0	0	4		3
M	2.000	9	0	0	0	9		4
M	4.000	3	0	0	0	3		5
Total Utility		451	0	0	0	451	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	528	72	66	0	534	89	1
1.000	11	2	0	0	13	0	2
1.250	1	0	0	0	1	0	3
1.500	3	0	0	0	3	0	4
2.000	7	0	0	0	7	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
Total:	555	74	66	0	563	89	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	449	75	0	3	0	7	534	1
1.000	0	9	3	1	0	0	13	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	0	0	0	0	3	4
2.000	0	3	2	1	1	0	7	5
3.000	0	0	0	4	0	0	4	6
4.000	0	0	0	1	0	0	1	7
Total:	449	91	5	10	1	7	563	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	94				94	2
Total Fire Hydrants	94	0	0	0	94	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	94
Number of distribution system valves end of year:	166
Number of distribution valves operated during year:	81

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 630 CHEMICALS

THE UTILITY PURCHASED LESS CHEMICALS IN 1999 AS COMPARED TO 1998. THIS WAS DUE TO THE TIMING OF THE PURCHASES AROUND THE ENED OF THE YEAR.

A/C 640 SUPPLIES AND EXPENSES.

THE UTILITY EXPENDED MORE DOLLARS FOR WATER TESTING IN 1999 AS COMPARED TO 1998.

Water Utility Plant in Service (Page W-08)

A/C 343, 345, 348

THE ADDITIONS IN 1999 REPRESENT ADJUSTMENTS ON THE FINAL CONTRACT THAT WAS PAID BY THE UTILITY IN 1998 AND RECORDED AS PLANT ADDITIONS IN THAT YEAR. OF THE TOTAL OF 27,998 IN ADDITIONS, \$16,502 WAS CONSIDERED A TID COST AND RECORDED IN A/C 200. THE BALANCE WAS PAID BY FUNDS ON HAND OF THE UTILITY . THERE WERE NO SPECIAL ASSESSMENTS AS THIS PROJECT REPLACED WATER MAINS, ETC.

Water Mains (Page W-15)

There were no water mains added in 1999. The dollar amount recorded is an adjustment to a contract from 1998 made by engineer. The feet of main added in 1998 was accruate.

Water Services (Page W-16)

There were no water services added in 1999. The dollar amount of \$4528.08 was for an adjustment to a 1998 contract made by engineer.

Hydrants and Distribution System Valves (Page W-18)

The dollar amount of \$2,576.74 was the result of an adjustment from a 1998 contract. There were no additions to the number of hydrants in 1999.
